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OFFICIAL LAWS

OF THE

UNITED STATES

PASSED AT THE

FIRST SESSION OF THE FORTY-FIRST CONGRESS.

ACT to amend an act entitled "An act im-
posing taxes on distilled spirits and tobacco,
and for other purposes," approved July twen-
ty, eighteen hundred and sixty-eight.

Be it enacted by the Senate and house of
Representatives of the United States of Amer-
ica in Congress assembled, That the act en-
titled "An act imposing taxes upon distilled
spirits and tobacco, and for other purposes,"
approved July twenty, eighteen hundred and
sixty-eight, be amended as follows, to wit:

That section eight be amended so that in-
stead of a distiller or distilling apparatus erect-
ed prior to the twentieth of July, eighteen hun-
dred and sixty-eight, on a tract or lot of land
under a lease or other evidence of title
fee simple, which was not required by
laws of the State to be recorded in order
to be valid at the time of its execution, or in
case where the title was then and has con-
tinued to be in litigation, or where the owner
possessed of the fee but unincumbered with
a mortgage executed and duly recorded prior
to the said twentieth of July, eighteen hun-
dred and sixty-eight, and no due, or where the fee
is held by a female covert, minor, person of
unsound mind, or other person incapable of
giving consent as required by said act, a bond
may be taken at the discretion of said com-
missioner, as provided for in said section for a
mortgage executed on land the lease or other evi-
dence of title to which was duly recorded prior
to the passage of this act: *Provided*, that
nothing herein contained shall be so construed
as to apply to any distillery or distilling appa-
ratus not erected prior to the twentieth of July,
eighteen hundred and sixty-eight.

That section twenty be so amended that
in case of distilleries having a producing ca-
pacity of less than one hundred gallons in
twenty-four hours, and in which grain or meal
crushed by hand and without the use of
steam, sixty gallons of mash or beer brewed or
distilled from grain shall represent not less
than one bushel of grain.

That section fifty-six be amended so as to
extend the time for withdrawing distilled spir-
its from bonded warehouse until the thirtieth
of June, eighteen hundred and sixty-nine, but
subject to an additional tax on each proof gal-
lon deposited and bonded in warehouse at the
rate of one cent for each month after the
twentieth of April, eighteen hundred and six-
ty-nine, and until withdrawn; and any distilled
spirits remaining in bonded warehouse after the
thirtieth of June, eighteen hundred and sixty-
nine, shall be forfeited to the United States and
disposed of as provided in said section.

That section fifty-nine be amended so that
on and after the first day of May, eighteen hun-
dred and sixty-nine, every person who recti-
fies, purifies, or refines distilled spirits or wines
by any process other than by original and con-
tinuous distillation from mash, wort, or wash,
through continuous closed vessels and pipes,
until the manufacture thereof is complete, and
every wholesale or retail liquor dealer who
has in his possession any still or leach tub, or
who shall keep any other apparatus for the
purpose of refining in any manner distilled
spirits, and every person who, without recti-
fying, purifying, or refining distilled spirits,
shall, by mixing such spirits, wine, or other
liquor, with any materials, manufacture any
spurious imitation, or compound liquors, for
sale under the name of whiskey, brandy, gin,
rum, wine, spirits, cordials, or wine bitters, or
any other name, shall be regarded as a recti-

fier, and as being engaged in the business of
rectifying; and so much of the act, to which
this is an amendment, as relates to compound-
ers of liquors, and as is inconsistent with the
provisions of the section hereby amended, be
and the same are [is] hereby repealed. And
said section fifty-nine is further amended as
follows: strike out the fourth paragraph there-
of, relating to retail liquor dealers, and the fifth
paragraph to and including the words "shall be
required to pay the special tax of a wholesale
dealer," and insert in lieu of the portion
stricken out the following:

Retail dealers in liquors shall pay twenty-
five dollars. Every person who sells or offers
for sale foreign or domestic distilled spirits,
wines, or malt liquors, in less quantities than
five gallons at the same time, shall be regard-
ed as a retail dealer in liquors.

Dealers in liquors whose sales, including
sales of all other merchandise, shall exceed
twenty-five thousand dollars, shall each pay
an additional tax at the rate of one dollar for
every one hundred dollars of sales of liquors
in excess of such twenty-five thousand dollars;
and on every thousand dollars of sales of other
merchandise shall pay at the same rate as a
wholesale dealer; and such excess shall be re-
turned, assessed, and paid in the same man-
ner as required of wholesale dealers. But no
distiller or brewer, who has paid his special
tax as such, and who sells only distilled spir-
its or malt liquors of his own production, at the
place of manufacture, in the original casks or
packages to which the tax stamps are affixed,
shall be required to pay the special tax of a
wholesale dealer on account of such sales.

That section fifty-nine be further amended
so as to require that distillers of brandy, from
grapes, peaches, and apples, exclusively, pro-
ducing less than one hundred and fifty bar-
rels annually, shall pay a special tax of fifty
dollars, and, in addition thereto, the tax of four
dollars per barrel of forty proof gallons.

That section eighty-eight be amended so
that either the proprietor's name or the manu-
facturer's name shall be printed on the label
for cigars provided for in said section.

Sec. 2. *And be it further enacted*, That
section one hundred and fifty five of the act
entitled "An act to provide internal revenue to
support the government, to pay interest on the
public debt, and for other purposes," approved
June thirtieth, eighteen hundred and sixty-four,
as amended by the ninth section of the act of
July thirtieth, eighteen hundred and sixty-six,
be further amended by adding thereto the fol-
lowing: And the fact that any adhesive stamp
so bought, sold, offered for sale, used, or had
in possession as aforesaid, has been washed or
restored by removing or altering the cancelling
or defacing marks thereon, shall be prima facie
proof that such stamp has been once used and
removed by the possessor thereof from some
vellum, parchment, paper, instrument, or writ-
ing, charged with taxes imposed by law, in vi-
olation of the provisions of this section.

Sec. 3. *And be it further enacted*, That any
person having in his possession any tobacco,
snuff, or cigars, manufactured and sold or re-
moved from the manufactory, or from any place
where tobacco, snuff, or cigars are made, since
July twentieth, eighteen hundred and sixty-
eight, or any person having in his possession
cigars imported from foreign countries since
July twentieth, eighteen hundred and sixty-
eight, or withdrawn from a United States bond-
ed warehouse since said date, such tobacco,
snuff, and cigars, having been put up in pack-
ages as prescribed by the act to which this is
an amendment, and all the other requirements
of said act relating to tobacco, snuff, and ci-
gars having been complied with, and who, on
the first day of February, eighteen hundred and
sixty-nine, filed with the assessor or assistant
assessor of the district within which he resides,
or has his place of business, the inventory re-
quired by the seventy-eighth and ninety-fourth
sections of the act of July twentieth, eighteen
hundred and sixty-eight, and who shall, prior
to selling or offering such tobacco, snuff, or
cigars for sale, affix and cancel proper internal
revenue stamps, shall be entitled to have re-
funded to him an amount of tax previously
paid thereon, equal to the value of the stamps
affixed before sale as aforesaid; and the com-
missioner of Internal Revenue shall be, and is
hereby, authorized, on appeal to him made, to
refund and pay back a sum of money equal to
the value of the stamps so affixed, upon satis-
factory evidence submitted to him that the to-
bacco and snuff were actually manufactured
and removed from the place of manufacture,
and that the cigars were so manufactured and
removed, or imported and withdrawn from a
United States bonded warehouse, and the sev-
eral rates of tax imposed upon such goods by
the act of July twentieth, eighteen hundred and
sixty-eight, as aforesaid, assessed and paid
and that the claimant had in all respects com-
plied with the internal revenue laws as far as
they have been or may be applicable to such
articles. The Commissioner of Internal Re-
venue is hereby authorized and empowered to
prescribe such rules and regulations for carry-
ing out the provisions of this section as

in his judgment shall be deemed necessary;
and the Commissioner may, in any case, at his
discretion, allow snuff and smoking tobacco
manufactured prior to the twentieth of July,
eighteen hundred and sixty-eight, not in wooden
packages, to be stamped and sold in the origi-
nal packages; and the rate of duty on cigars
imported prior to July twentieth, eighteen hun-
dred and sixty-eight, and now remaining in
bond, shall be the same as on cigars imported
after that date.
Approved, April 10, 1869.

AN ACT to declare and fix the status of judge
advocate of the army.

Be it enacted by the Senate and House of
Representatives of the United States of Amer-
ica in Congress assembled, That the number
of judge advocates of the army be, and same is
hereby, fixed at eight, and the President is
hereby authorized, by and with the advice and
consent of the Senate, to fill all vacancies which
have occurred or may hereafter occur therein.
Approved, April 10, 1869.

AN ACT to repeal an act of the legislature of
New Mexico, imposing a capitation tax on
bovine cattle.

Be it enacted by the Senate and House of
Representatives of the United States of Amer-
ica in Congress assembled, That the act of the
legislature of the Territory of New Mexico, of
February third, eighteen hundred and sixty-
nine, and all other laws and parts of laws of
said legislature imposing a capitation tax on
bovine cattle introduced into the said Territory
from other Territories or States, or the republic
of Mexico, be, and the same are hereby dis-
approve and repealed.
Approved April 10, 1869.

AN ACT making an appropriation for the im-
provement of rivers and harbors for the fiscal
year ending June 30, 1869, and the year end-
ing June 30, 1870.

Be it enacted by the Senate and House of
Representatives of the United States of Amer-
ica in Congress assembled, That the sum of
two million dollars is hereby appropriated for
the fiscal year ending June thirty, eighteen
hundred and sixty-nine, and the year ending
June thirty, eighteen hundred and seventy,
to be expended for the repair, extension, preser-
vation, and completion of work for the im-
provement of rivers and harbors under the direction
of the Secretary of War: *Provided*, That the
Secretary of War is hereby authorized to cause
such expenditures to be made so as best to
subserve the interests of commerce; and he is
required to report to Congress, at the opening
of its December session, all expenditures made
under the provisions of this act up to that time
in detail.
Approved, April 10, 1869.

JOINT RESOLUTION for the protection of the
interests of the United States in the Union Pacific
Railroad Company, the Central Pacific Railroad
Company, and for other purposes.

Be it resolved by the Senate and House of
Representatives of the United States of Amer-
ica in Congress assembled, That the stockhold-
ers of the Union Pacific Railroad Company
at a meeting to be held on the twenty-second
day of April, eighteen hundred and sixty-nine,
at the city of Boston, (with power to adjourn,
from day to day,) shall elect a board of directors
for the ensuing year; and said stockholders are
hereby authorized to establish their general
office at such place in the United States as they
may select at said meeting: *Provided*, That the
passage of this resolution shall not confer any
other right upon said Union Pacific Railroad
Company than to hold such election, or be held
in any manner to relinquish or waive any rights
of the United States to take advantage of any
act or neglect of said Union Pacific Railroad
Company heretofore done or omitted whereby
the rights of the general government have been
or may be prejudiced: *And provided further*,
That the common terminus of the Union Pacific
and the Central Pacific railroads shall be at
or near Ogden; and the Union Pacific Railroad
Company shall build, and the Central Pacific
Railroad Company pay for and own the railroad
from the terminus aforesaid to Promontory sum-
mit, at which point the rails shall meet and
connect and form one continuous line.

Sec. 2. *And be it further resolved*, That to
ascertain the condition of the Union Pacific
Railroad and the Central Pacific railroad, the
President of the United States is authorized to
appoint a board of eminent citizens, not exceed-
ing five in number, and who shall not be inter-
ested in either road, to examine and report
upon the condition of, and what sum or sums,
if any, will be required to complete each of said
roads, for the entire length thereof, to the said
terminus as a first-class railroad, in compli-
ance with the several acts relating to said roads,
and the expense of such board, including an
allowance of ten dollars to each for their ser-
vices for each day employed in such examina-
tion or report, to be paid equally by said
companies.

Sec. 3. *And be it further resolved*, That the
President is hereby authorized and required to
withhold from each of said companies an
amount of subsidy bonds authorized to be is-
sued by the United States under said acts
sufficient to secure the full completion as a first-
class road of all sections of such road upon
which bonds have already been issued, or in
lieu of such bonds he may receive as such se-
curity an equal amount of the first mortgage
bonds of such company; and if it shall appear
to the President that the amount of subsidy
bonds yet to be issued to either of said compa-
nies is sufficient to insure the full completion
of such road, he may make requisition upon
such company for a sufficient amount of bonds
already issued to said company, or in his dis-
cretion of their first mortgage bonds, to secure
the full completion of the same. And in default
of obtaining such security as [is] in this sec-
tion provided, the President may authorize and
direct the Attorney General to institute such
suits and proceedings on behalf and in the
name of the United States, in any court
of the United States, having jurisdiction, as
shall be necessary or proper to compel the
giving of such security, and thereby, or in any
manner otherwise, to protect the interests of
the United States in said road, and to insure
the full completion thereof as a first-class road,
as require by law and the statutes in that case
made.

Sec. 4. *And be it further resolved*, That the
Attorney General of the United States be, and
he is hereby, authorized and directed to inves-
tigate whether or not the charter and all the
franchises of the Union Pacific Railroad Com-
pany and of the Central Pacific Railroad Com-
pany have not been forfeited, and to institute
all necessary and proper legal proceedings;
also to investigate whether or not said com-
panies have or have not made any illegal
dividends upon their stock, and if so to insti-
tute the necessary proceedings to have the
same reimbursed; and also investigate whether
any of the directors or any other agents or
employees of said companies have or not vi-
olated any penal law, and if so to institute the
proper criminal proceedings against all persons
who have violated such laws.
Approved, April 10, 1869.

the construction of a railroad from a point at
or near Portland, Oregon to a point west of the
Cascade mountain, in Washington Territory.

Be it resolved by the Senate and House of
Representatives of the United States of Amer-
ica in Congress assembled, That the Northern
Pacific Railroad Company be, and hereby is,
authorized to extend its branch line from a
point at or near Portland, Oregon, to some
suitable point on puget sound, to be determined
by said company, and also to connect the same
with its main line west of the Cascade Moun-
tains, in the Territory of Washington; said
extension being subject to all the conditions
and provisions, and said company in respect
thereto being entitled to all the rights and
privileges conferred by the act incorporating
said company, and acts additional to and
amendatory thereof: *Provided*, That said com-
pany shall not be entitled to any subsidy in
money, bonds, or additional lands of the
United States, in respect to said extension of
its branch line as aforesaid, except such lands
as may be included in the right of way on the
line of such extension as it may be located:
And provided further, That at least twenty-
five miles of said extension shall be constructed
before the second day of July, eighteen hun-
dred and seventy-one, and forty miles per year
thereafter until the whole of said extension
shall be completed.
Approved, April 10, 1869.

AN ACT regulating the rights of property of mar-
ried women in the District of Columbia.

Be it enacted by the Senate and House of
Representatives of the United States of Amer-
ica in Congress assembled, That in the District
of Columbia the right of any married woman
to any property, personal or real belonging to
her at the time of marriage, or acquired dur-
ing marriage in any other way than by gift or
conveyance from her husband, shall be as
absolute as if she were femme sole, and shall
not be subject to the disposal of her husband,
nor be liable for his debts; but such married
woman may convey, devise, and bequeath the
same, or any interest therein, in the same
manner and with like effect as if she were un-
married.

Sec. 2. *And be it further enacted*, That any
married woman may contract, and sue and be
sued in her own name, in all matters having
relation to her sole and separate property in
the same manner as if she were unmarried;
but neither her husband nor his property shall
be bound by any such contract nor liable for
any recovery against her in any such suit, but
judgement may be enforced by execution
against her sole and separate estate in the same
manner as if she were sole.
Approved, April 10, 1869.